

---

STATUTORY INSTRUMENTS

---

**2015 No. 980**

The Companies, Partnerships and Groups  
(Accounts and Reports) Regulations 2015

**PART 4**

Amendment of the Large and Medium-sized Companies Accounts Regulations

**Amendment of Part 1 (general rules and formats) of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations**

**31.**—(1) Part 1 of Schedule 2 to the Large and Medium-sized Companies Accounts Regulations is amended as follows.

(2) After paragraph 10, insert—

“**10A.** Where an asset or liability relates to more than one item in the balance sheet, the relationship of such asset or liability to the relevant items must be disclosed either under those items or in the notes to the accounts.”

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015, Section 31.